

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 303 of 1992

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and  
MR.JUSTICE R.R.JAIN

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COMMISSIONER OF INCOME TAX

Versus

BHADIAD INDUSTRIES

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Appearance:

MR MANISH R BHATT for Petitioner  
SERVED for Respondent No. 1

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CORAM : MR.JUSTICE B.C.PATEL and  
MR.JUSTICE R.R.JAIN

Date of decision: 18/07/96

#### ORAL JUDGEMENT

Tribunal has referred the following question  
under Section 256(1) of the Income-tax Act, 1961 to this  
Court for opinion :-

"Whether, the Appellate Tribunal is right in law  
and on facts in directing the I.T.O. to grant  
registration to the assessee firm when two  
persons were partners in dual capacity i.e., one  
in their individual capacity and the other as  
representative of their respective HUF?"

Since the aforesaid question is answered by this  
Court in the case of C.I.T. v. Budhalal Amulakhdas, 129  
ITR, 97, this question is to be answered in favour of the  
assessee and against the revenue.

The reference is disposed of accordingly with no  
order as to costs.

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